

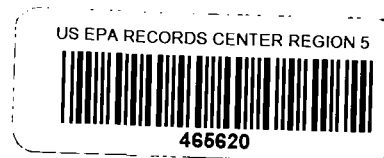


The Sherwin-Williams Company
101 Prospect Avenue, NW
Cleveland, Ohio 44115-1075
Phone: (216) 566-2000
Facsimile: (216) 515-4400

APR 03 2001

March 27, 2001

Deena Sheppard-Johnson, SR-6J
Enforcement Specialist
U.S. Environmental Protection Agency
Remedial Enforcement Support Section
77 West Jackson Blvd.
Chicago, Illinois 60604



Re: Chemical Recovery Systems Site

Dear Ms. Sheppard-Johnson:

This letter is in response to the general notice of potential liability for the above-referenced matter. As discussed with Thomas Nash, this letter will be considered timely submitted. Sherwin-Williams is willing to cooperate with EPA and engage in good faith discussions with other parties regarding site work referenced in the notice to the extent it can be established that Sherwin-Williams has liability to address site conditions. The Sherwin-Williams' contact for this matter is:

Allen J. Danzig
The Sherwin-Williams Company
101 Prospect Avenue, NW
Cleveland, Ohio 44115-1075
(216) 566-2482

At this time, Sherwin-Williams is continuing its review of this matter, and requests any additional information, including, but not limited to, business records or witness statements which are used by EPA to allege Sherwin-Williams' liability. Sherwin-Williams further requests an opportunity to review the complete EPA site file. Please advise when the records are available for review.

Deena Sheppard-Johnson, SR-6J
March 27, 2001
Page 2

Thank you for your assistance.

Very truly yours,

A handwritten signature in black ink, appearing to read "Allen J. Danzig". The signature is written in a cursive, flowing style.

Allen J. Danzig,
Associate General Counsel, Environmental
(216) 566-2482
FAX: (216) 515-4400
Email: allen.j.danzig@sherwin.com

AJD/lmm

